# County of Los Angeles
# Department of Auditor-Controller



# Direct Assessment Submission
# Procedure Manual

April 2005

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## INTRODUCTION

This is the April 2005 version of the Los Angeles County Auditor-Controller Direct Assessment Submission Procedure Manual.  This manual has been created for use by taxing agencies that submit their direct assessments to the Los Angeles County Auditor-Controller for processing.

The following changes have been made to this year's manual:

- The cost for confirmation of changes to the tax roll has changed from $2.08 per parcel and year/sequence to $2.31 per parcel and year/sequence, plus $9.60 administrative cost and a $5.00 fee for fax, or cost of envelope and postage, if any.  Prices are subject to change without prior notice.

- Beginning in fiscal year 2005-2006, we will be processing increases after extension of tax roll by request to direct assessments **on parcels that have undergone a parcel change**.  All such requests will be subject to the $13.00 service charge  per assessment per parcel and year/sequence being adjusted.  **New parcels must have been billed on the Secured Tax Roll before agencies submit requests**.

  - ❖ Under option 1, the direct assessments are automatically divided evenly among the new parcels.  Agencies will now be able to submit Current Year Correction Forms requesting that we process changes to bill these amounts differently based on other criteria (e.g. square footage, acreage, lot size, etc.), with the amounts being provided by the agency.  Agencies will also be able to request that we bill direct assessments that were dropped as a result of a multiple parcel change.
  - ❖ Under option 2, the direct assessments are automatically dropped.  Agencies will now be able to submit Current Year Correction Forms requesting that we bill the dropped amounts on the new parcels.

- Multiple parcel change is defined as:  A parcel being divided into more than 4 parcels.

Questions regarding any portion of these procedures should be directed to the Auditor-Controller, Tax Division, **Direct Assessment Processing Unit** at **(213) 893-2106.**

## DIRECT ASSESSMENT CYCLE

October - July      Agencies prepare direct assessments for next year's tax roll.

Request for assignment of New Accounts must be received by our office no later than July 15**.**

**Please write to:**
**County of Los Angeles, Tax Division**
**500 W. Temple Street, Room 153**
**Los Angeles, CA  90012**
**Attn: Susan Linschoten, Division Chief**

July      Agencies using diskette/CD format for the first time submit a test diskette/CD with sample production data for review by Auditor-Controller.

July-August      Agencies submit direct assessments to Auditor-Controller for tax year beginning July 1$^{st}$.

Auditor-Controller prepares new tax roll with direct assessments that have been provided by taxing agencies.  Auditor-Controller provides exception reports and comparison letters for agencies with  a significant change in data (quantity and/or dollar amount) from previous year to current year.

September      Secured tax bills are printed.

November      Agencies receive LS09 Report "Agency Lien List," which provides direct assessments billed for new tax year.

## DIRECT ASSESSMENT SUBMISSION DUE DATES

To ensure agency direct assessments are included on tax roll, submit direct assessment input as soon as possible beginning July 1st of each year.   **Direct assessment data must be accompanied by the Agency Information Sheet, Resolution/Ordinance and Billing Agreement.**

Cut-off dates are as follows:

**July 25$^{th}$**      Submission of test diskettes/CD's

**August 1$^{st}$**      Submission of manual Input

**August 10$^{th}$**      Submission of diskette/CD Input

**August 31$^{st}$**      Final day to accept Direct Assessment corrections for new tax year. Any corrections received after 8/31 for new tax year are subject to a

$13.00 service charge for each assessment per parcel and year/sequence processed.

We cannot guarantee any agency placement of all direct assessments on tax roll when input is received after established due dates of August 1st and 10th.

Note: If due date falls on a weekend or holiday, cut-off date will be the next working day.

## DIRECT ASSESSMENT SCHEDULE OF SERVICE CHARGES

$0.20 per assessment per parcel/yr. sequence    Automated Input (Diskette/CD)

$50.00 processing fee per account        Diskette/CD/Manual Input

$250.00 set up fee per account (1 time charge)   Diskette/CD

$1.40 per assessment per parcel/yr. sequence    Manual Input

$13.00 per assessment per parcel/yr. sequence   Corrections after extension of tax roll

$2.31 per assessment per parcel/yr. sequence*   Confirmation of changes to tax roll

$2.88 per page*                           LS09 hardcopy

*plus $9.60 administrative cost, and a $5.00 fee for fax, or cost of envelope and postage, if any.

## 1.0 SUBMISSION OF DIRECT ASSESSMENTS VIA DISKETTE/CD

**1.1    DATA SUBMISSION (120 Bytes)**

**I      DISKETTE AND CD REQUIREMENTS**
When using diskettes/CD's to submit direct assessment liens in a 120-byte format to the Auditor-Controller, the requirements listed in this section must be met to ensure prompt and accurate processing of data.

If you:  **(1) are sending diskette/CD input for the first time, (2) have made program revisions to your existing system, or (3) have changed hardware and/or service bureaus, submit a sample diskette/CD to the Auditor-Controller for testing on or before July 25**[th].  The purpose of this testing is to detect possible format or data errors that might cause a problem during the actual processing.  The test file should be created from production data.  You will be notified of the results of the test data only when problems are identified.  Failure to submit a sample diskette/CD may result in the direct assessments not being placed on the current tax roll.

The following are the requirements for submitting direct assessments by diskette/CD:

A.    1.44 HD Diskette can have up to approximately 65,000 txns containing Parcel and Amount.

B.    Public utility parcels and regular mapbook parcels must be submitted on separate diskettes/CD's or on manual input.

C.    The diskette/CD(s) should have the following information typed or printed on the label:

  1.    Agency name and account number(s).

  2.    Test diskettes/CD's must be identified with the word "**TEST**" on the label.  Public utility diskettes/CD's must be labeled "**PUBLIC UTILITY**".

  3.    Data must be in Excel and labeled "120 Bytes."  CD's are only accepted in 120-byte format.

D.    **All diskettes/CD's must be sent to:**
      **County of Los Angeles**
      **Auditor-Controller, Tax Division**
      **Direct Assessment Processing Unit**
      **500 W. Temple Street, Room 153**
      **Los Angeles, CA  90012**

**II. DATA TRANSMITTAL SAMPLE FOR DISKETTE/CD**
E.   Each set of diskettes/CD's must be accompanied by a Data Transmittal on
Agency Letterhead containing the following information:

**See below for detailed instructions for Data Transmittal**

City of Sun Valley
1020 East West Street
Sun Valley, CA  91020
(213) 786-8259

FROM:  Name & Address of Consulting Agency (if applicable) ①

ATTN:  DIRECT ASSESSMENT PROCESSING UNIT ②

**No. of Bytes.**              :   **25 or 120**
Agency Account Number   :   102.01 ③
Agency Description         :   Sun Valley Light District
Total Assessment Amount  :   $4,188,711.16 ④
Total Parcel Count         :   819,893 ⑤

Note:  There are total of 3 diskettes.

Ordinance #111665 ⑥

Authorized by: _____ ⑦            _____
John Smith, City Manager                 Date Signed
City of Sun Valley

If there are any problems relating to the diskette(s) provided, please call:

Bill Walker, Systems Manager ⑧
(213) 786-8103

If there are any exceptions to the input, please **call or fax** :

Contact Name
Phone Number
Fax Number ⑨
E-mail address

Information required for Data Transmittal:

1. Name and Address of consulting agency, if applicable.

2. Number of Byte Format (25 or 120)

3. The Agency Account Number and Description.

4. The Total assessment Amount.

5. Total Parcel Count.

6. The identification number of the resolution or ordinance that provides the authorization for the direct assessment.

7. The signature of the person authorizing the Auditor-Controller to enter the direct assessments on the tax roll, and the authorization date.

8. The name and phone number of the person who created the diskette/CD. This person will be contacted if problems occur during processing.

9. The name, phone number, fax number and e-mail address of the contact person to receive output exceptions for submitted data.

**Note: All diskettes/CD's become property of Los Angeles County and will not be returned.**

## III. Direct Assessment---Sample 120 Byte Format

| 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 13 | 14 |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| Batch No. | Parcel No. | Fiscal Year | Sequence No. | Check digit | Auth. No. | Reason Key | Origin Key | Txn code | Fiscal Year | Account Number | Direct Assessment Amount | Filler | Amount Hash |
| I21261 | 5771030014 | 2002 | 000 | 7 | 000153 | L | C | 580 | 2002 | 21261 | 0000000000833 | | 00000000000833 |
| I21261 | 5771030014 | 2002 | 000 | 2 | 000153 | L | C | 580 | 2002 | 21261 | 0000000000833 | | 00000000000833 |
| I21261 | 5771030014 | 2002 | 000 | 9 | 000153 | L | C | 580 | 2002 | 21261 | 0000000000833 | | 00000000000833 |
| I21261 | 5771030014 | 2002 | 000 | 8 | 000153 | L | C | 580 | 2002 | 21261 | 0000000000833 | | 00000000000833 |

**Example**

**120 Byte Formatted Text Spread Sheet**

| | |
|---|---|
| I2126157711030002020020009000153LC5802002212610000000000833 | 00000000000833 |
| I2126157711030002120020008000153LC5802002212610000000000833 | 00000000000833 |
| I2126157711030002220020007000153LC5802002212610000000000833 | 00000000000833 |
| I2126157711030002320020006000153LC5802002212610000000000833 | 00000000000833 |
| I2126157711030002420020005000153LC5802002212610000000000833 | 00000000000833 |
| I2126157711030002520020004000153LC5802002212610000000000833 | 00000000000833 |
| I2126157711030002620020003000153LC5802002212610000000000833 | 00000000000833 |
| I2126157711033002720020002000153LC5802002212610000000000833 | 00000000000833 |
| I2126157711030002820020000300153LC5802002212610000000000833 | 00000000000833 |
| I2126157711030002920020000000153LC5802002212610000000000833 | 00000000000833 |
| I2126157711031004200020007000153LC5802002212610000000000833 | 00000000000833 |
| I2126157711031005200020006000153LC5802002212610000000000833 | 00000000000833 |
| I2126157711031008200020003000153LC5802002212610000000000833 | 00000000000833 |
| I2126157711031009200020002000153LC5802002212610000000000833 | 00000000000833 |
| I2126157711031016200020003000153LC5802002212610000000000833 | 00000000000833 |
| I2126157711031017200020002000153LC5802002212610000000000833 | 00000000000833 |
| I2126157711031018200020001000153LC5802002212610000000000833 | 00000000000833 |
| I2126157711031019200020000000153LC5802002212610000000000833 | 00000000000833 |
| I2126157800006000620020006000153LC5802002212610000000000833 | 00000000000833 |

**See below for detailed instructions for 120 Byte format**

**IV.  DIRECT ASSESSMENT DETAIL RECORD FORMAT REQUIREMENTS**

All direct assessments that are to be processed by the Los Angeles County Auditor-Controller must meet the requirements stated in this section.  Each record should be 120 bytes long.  All fields must contain valid information (as specified in the field entry description) in order to be processed.

A.  The Detail Record field names and field entry descriptions are:

| No | Field Name | Col. | No of Bytes | Field Type | Field Entry Description |
|----|------------|------|-------------|------------|-------------------------|
| ① | Batch No. | 1-6 | 6 | X | Enter the Batch No., as follows:<br><br>Byte    Content<br>1      "I".<br>2-6    Agency Account Number.<br><br>e.g. if your agency account number is 102.01, then enter your batch number as "I10201".  If your agency account number is 1.02, then enter your batch number as "**I00102**". |
| ② | Parcel No. | 7-16 | 10 | 9 | The Parcel Number is a 10-digit number created and used by the County to identify an individual property within the County.  This number is comprised of three parts: the mapbook, the page and the actual Parcel Number.  The Parcel Number is written in the following format:<br><br>Mapbook Page Parcel<br>  9999   999   999<br><br>Leading zeros should always be included as a part of the Parcel Number (e.g. 2020018037).<br><br>Enter the Parcel Number as specified in either Item "a" or "b" below: |

|  |  |  |  |  | a. | If processing a direct assessment on a County assessed parcel, enter the County Parcel Number. |
|---|---|---|---|---|---|---|

b.     If processing a direct assessment on a Public Utility (State assessed) parcel and:

\*\*If the utility is a railroad company, enter the County Parcel Number as follows:

| Byte | Content |
|------|---------|
| 7    | "9" |
| 8-11 | Utility Company Number |
| 12-16 | County Tax Rate Area |

(e.g. If the company number is 007 and the County Tax Rate Area is 01020, then the Parcel Number is 9000701020).

\*\*If the utility is OTHER THAN a railroad company, enter the Parcel Number as follows:

| Byte | Content |
|------|---------|
| 7    | "9" |
| 8-11 | Utility Company Number |
| 12-16 | "00001" |

(e.g. If the company number is 0007, then the Parcel Number is 9000700001).

| | | | | | |
|---|---|---|---|---|---|
| (3) | Current Year | 17-20 | 4 | 9 | Enter the four digits of the fiscal year (e.g. If the fiscal year is 2004-05 enter "2004"). |
| (4) | Sequence No | 21-23 | 3 | 9 | Enter "000" |
| (5) | Check Digit | 24 | 1 | 9 | Enter the calculated number arrived at by using the following algorithm: |

|  |  |  |  | a. | Starting with the high order (left) digit of the Parcel Number, number each digit from 1 through 10. |
|---|---|---|---|---|---|
|  |  |  |  | b. | Multiply all the odd numbered digits of the Parcel Number by 2. |
|  |  |  |  | c. | Sum the products resulting from <u>Step b</u>. If a product contains two digits, sum the individual digits to get one number.<br><br>(e.g. 16 would be 1+6 or 7) |
|  |  |  |  | d. | Sum all the even numbered digits. |
|  |  |  |  | e. | Add the result from <u>Step c</u> to the result from <u>Step d</u>. |
|  |  |  |  | f. | To obtain the Check Digit, subtract the low order (right) digit, of the result from <u>Step e</u> from 10 .<br><br>**If the low order (right) digit is zero, then the Check digit is zero. |
|  |  |  |  |  | Example: |
|  |  |  |  |  | If the parcel number is 2020418037, then the Check digit is calculated as follows: |
|  |  |  |  |  | Step a  1 2 3 4 5 6 7 8 9 0 |
|  |  |  |  |  | Step b:  4    4    8  16  6 |
|  |  |  |  |  | Step c:  4    4    8    1+6   6  = 29 |
|  |  |  |  |  | Step d:  0    0    1    0   7      =  8 |
|  |  |  |  |  | Step e:  29   +  8=  37 |
|  |  |  |  |  | Step f:  "10"  -  7  =  3 |
| ⑥ | Auth No. | 25-30 | 6 | 9 | Enter "000153". |

| | | | | | |
|---|---|---|---|---|---|
| (7) | Reason Key | 31 | 1 | X | Enter "L" |
| (8) | Origin Key | 32 | 1 | X | Enter "C" |
| (9) | Txn Code | 33-35 | 3 | 9 | Enter "580" |
| (10) | Fiscal Year | 36-39 | 4 | 9 | Enter the four digits of the direct assessment year (e.g. for Fiscal Year 2004-05, enter "2004"). |
| (11) | Agency Account No. | 40-44 | 5 | 9 | Enter the Agency Account Number. |
| (12) | D.A. Amount | 45-57 | 13 | 9 | Enter the Direct Assessment Amount (leading zeros, dollars, cents, and NO DECIMAL POINT) as specified in either item "a" or "b" below:<br><br>a. If processing a direct assessment on a County assessed period, enter the Direct Assessment Amount:<br><br>b. If processing a direct assessment on a Public Utility (State assessed) parcel and:<br>\*\*If the utility is a railroad company, enter the Direct Assessment amount.<br>\*\*If the utility is OTHER THAN a railroad company, enter the sum of all the direct assessment amounts for the utility's company number (listed in the Parcel No., Field 2).<br><br>**c. DO NOT SUBMIT DIRECT ASSESSMENT AMOUNT = 0** |
| (13) | Filler | 58-93 | 36 | X | Enter all blank spaces. |
| (14) | Amount Hash | 94-107 | 14 | 9 | Enter the direct assessment amount. This field should be identical to the Direct Assessment Amount, Field 12. |

## 1.2 DATA SUBMISSION (25 Byte)

| 25 Byte Format Sample | | |
|---|---|---|
| ① | ② | ③ |
| Parcel No. | Agency Account Number | D.A. Amount |
| 4208028002 | 14031 | 84.51 |
| 4208028003 | 14031 | 84.51 |
| 4208028004 | 14031 | 84.51 |
| 4208028005 | 14031 | 84.51 |
| 4208028006 | 14031 | 84.51 |
| 4208028007 | 14031 | 84.51 |
| 4208028008 | 14031 | 84.51 |
| 4208028009 | 14031 | 84.51 |
| 4208028010 | 14031 | 84.51 |
| 4208028011 | 14031 | 84.51 |
| 4208028012 | 14031 | 84.51 |
| 4208028013 | 14031 | 84.51 |
| 4208028014 | 14031 | 84.51 |
| 4208028015 | 14031 | 84.51 |
| 4208028016 | 14031 | 84.51 |
| 4208028017 | 14031 | 84.51 |
| 4208028018 | 14031 | 84.51 |
| 4208028019 | 14031 | 84.51 |
| 4208028020 | 14031 | 84.51 |
| 4208028021 | 14031 | 84.51 |

**See Below for detailed instructions for 25 Byte format**

**1.2 Data Submission (25 Byte)**

When using diskettes to submit direct assessment liens in 25-byte format to the Auditor-Controller, the requirements listed in this section must be met to ensure prompt and accurate processing of data. Data submitted on CD's must be submitted in 120-byte format **(see section 1.1).**

A. The data must be submitted in Excel and labeled "25 Bytes".

B. Public utility parcels and regular mapbook parcels must be submitted on separate diskettes.

C. All data must contain the information specified below:

| No | Field Name | Description |
|---|---|---|
| (1) | Parcel Number | Enter the ten- (10) digit number created and used by the County to identify an individual property within the County. This number is comprised of three (3) parts: the mapbook, the page and the actual parcel number. The Parcel Number is written in the following format:<br><br>Mapbook - Page – Parcel Number<br>9999 - 999 - 999<br><br>Note: Leading zeros should always be included as a part of the Parcel Number (i.e.: 2020-<u>018</u>-<u>037</u>).<br><br>Enter the Parcel Number as specified below:<br><br>a. If processing a direct assessment on a County assessed parcel, enter the County Parcel Number.<br><br>b. If processing a direct assessment on a Public Utility (State assessed parcel), enter as follows:<br><br>1) Railroad company – the 10-digit County Parcel Number is:<br><br>    <u>Byte</u>        <u>Content</u><br>    1            "9"<br>    2-5        Company Number<br>    6-10     County Tax Rate Area |

| | | Example: |
|---|---|---|
| | | Southern Pacific Railroad, company number 0872, County TRA 01020; County Parcel Number is 9087-201-020. |
| | | 2)   Utility OTHER THAN a railroad company -- enter the Parcel Number as follows: |
| | | Byte       Content<br>1           "9"<br>2-5       Company Number<br>6-10     "00001" |
| | | Example: |
| | | So Cal Edison Company, company number 148; County Parcel Number is 9014-800-001. |
| (2) | Agency Acct # | Enter the Agency Account Number. |
| (3) | D.A. Amount | **The Auditor-Controller will NOT accept any input with a negative Direct Assessment charge or a charge of $0.00. Enter the amount (dollars & cents), as follows:** |
| | | a.     If processing a direct assessment on County assessed parcel, enter the Direct Assessment Amount. |
| | | b.     If processing a direct assessment on a Public Utility (State assessed parcel), and: |
| | | 1)   the utility is a railroad company, enter the Direct Assessment Amount. |
| | | 2)   the utility is OTHER THAN a railroad company, enter the sum of all the direct assessment amounts for that company number. |

Please note when preparing the diskette(s):

( 1 ) **Diskette(s) must have Agency name, account number no, number of bytes and fiscal year printed on the diskette label.**

( 2 ) Public Utility parcels must be submitted on a separate diskette, using the same format as the regular parcels.

( 3 ) Public Utility parcels must be converted into 9XXX Mapbook as shown on page 101.

**D. Each set of diskettes must be accompanied by a Data Transmittal on agency letterhead. (See page 2 for Sample)**

**Note: All diskettes/CD's become property of Los Angeles County and will not be returned.**

E. All diskettes must be sent to:
County of Los Angeles
Auditor-Controller, Tax Division
Direct Assessment Processing Unit
500 W. Temple Street, Room 153
Los Angeles, CA 90012

**2.0 SUBMISSION OF DIRECT ASSESSMENTS VIA MANUAL INPUT**

**2.1  MANUAL INPUT REQUIREMENTS**

FIG.2.1.C -- MANUAL INPUT LISTING SAMPLE

City of Sun Valley
1020 East West Street
Sun Valley, CA  91020
(213) 786-8259

**FROM:**  Name & Address Of Consulting Agency (if applicable)   ①

Agency Description:        Sun Valley Light District   ②
Agency Acct. Number:     102.01
Fiscal Year:                   2004-005   ③

| # | PARCEL NUMBER | YEAR & SEQ | CD | AMOUNT |
|---|---|---|---|---|
| 1 | 4180-028-001 | 2004-000 | 4 | 102.00 |
| 2 | 4180-028-002 | 2004-000 | 3 | 102.00 |
| 3 | 4180-028-003 | 2004-000 | 2 | 102.00 |
| 4 | 4180-028-004 | 2004-000 | 1 | 102.00 |
| 5 | 4180-028-005 | 2004-000 | 0 | 102.00 |
| 6 | 4180-028-006 | 2004-000 | 9 | 102.00 |
| 7 | 4180-028-007 | 2004-000 | 8 | 102.00 |
| 8 | 4180-028-008 | 2004-000 | 7 | 102.00 |
| 9 | 4180-028-009 | 2004-000 | 6 | 102.00 |
| 10 | 4180-028-010 | 2004-000 | 5 | 102.00 |
| G R A N D   T O T A L | | | | $1,020.00 |

(Columns ④ PARCEL NUMBER, ⑤ YEAR & SEQ, ⑥ CD, ⑦ AMOUNT)

**See below for detailed instructions for Manual Input**

When using manual input to submit direct assessment liens to the Auditor-Controller, the requirements listed in this section must be met to ensure prompt and accurate processing of data. The Manual Input needs to be submitted on agency letterhead.

A.  The manual data listing must be double-spaced and either typed or computer generated. To ensure accurate keypunching, follow the sample format as illustrated above.

B.  Public utility parcels and regular mapbook parcels must be submitted on separate manual input documents.

C.  All manual data listings must contain the following information:

| No | Field Name | Description |
|----|-----------|-------------|
| 1 | Consultant | Enter the name of your consulting company if applicable. |
| 2 | Agency Description & Acct Number | Enter the Agency Description & Account Number. |
| 3 | Fiscal Year | Enter the year of the direct assessment levy (e.g. if the fiscal year is 2004-05, enter 2004). |
| 4 | Parcel Number | Enter the ten- (10) digit number created and used by the County to identify an individual property within the County. This number is comprised of three (3) parts: the mapbook, the page and the actual parcel number. The County Parcel Number is written in the following format:<br><br>Mapbook - Page - Parcel Number<br><br>9999 - 999 - 999<br><br>Note: Leading zeros must always be included as a part of the County Parcel Number (e.g.: 2020-018-037). |

| | | |
|---|---|---|
| | | Enter the County Parcel Number as specified below: |
| | | a.    If processing a direct assessment on a County assessed parcel, enter the County Parcel Number. |
| | | b.    If processing a direct assessment on a Public Utility (State assessed parcel), enter as follows:<br><br>1)    Railroad company – the 10-digit County Parcel Number is:<br>Byte       Content<br>1          "9"<br>2-5       Company Number<br>6-10      County Tax Rate Area<br><br>Example:<br>If Southern Pacific Railroad has a company number of 0872, and the County TRA is 01020, then the County Parcel Number is 9087-201-020.<br><br>2)    Utility OTHER THAN a railroad company -- enter the Parcel Number as follows:<br>Byte       Content<br>1          "9"<br>2-5       Company Number<br>6-10      "00001"<br><br>Example:<br>If So Cal Edison Company has a company number of 148, then the County Parcel Number is 9014-800-001. |
| (5) | Year & Sequence | Enter the year of the assessment levy as 2004 then add "000"<br>i.e.:  2004000 |

| ⑥ | Check Digit | Enter the calculated number obtained using the following algorithm: |
|---|---|---|
| | | a. Starting with the high order (left) digit of the Parcel Number, number each digit from 1 through 10. |
| | | b. Multiply all the odd numbered digits by 2. |
| | | c. Sum the products resulting from <u>Step b</u> (if a product contains two digits, sum the individual digits to get one digit number; i.e. 16 would be read as 1+6. |
| | | d. Sum all the even numbered digits. |
| | | e. Add the result from <u>Step c</u> to the result of <u>Step d.</u> |
| | | e. To obtain the Check Digit, subtract the low order (right) digit calculated in <u>Step e</u>, from "10". |
| | | Note that if the low order (right) digit is zero, then Check Digit is zero. |
| | | Example:<br>If the parcel number is 2020-418-037, then the Check Digit calculation is as follows: |
| | | Step a:   1 2 3 4 5 6 7 8 9 0 |
| | | Pcl No:   2 0 2 0 4 1 8 0 3 7 |
| | | Step b:   4   4   8   16   6 |
| | | Step c:   4   4   8   1+6  6   = 29 |
| | | Step d:      0   0   1      0  7 =  8 |
| | | Step e:      29 + 8 = 37 |
| | | Step f:      "10" -  7 =  3 |

| ⑦ | Direct Assessment Amount | **The Auditor-Controller will NOT accept any input with a negative Direct Assessment charge or a charge of $0.00.  Enter the amount (dollars & cents), as follows**: |
|---|---|---|
| | | a.  If processing a direct assessment on County assessed parcel, enter the Direct Assessment Amount. |
| | | b.  If processing a direct assessment on a Public Utility (State assessed parcel), and: |
| | | 1)  The utility is a railroad company, enter the Direct Assessment Amount. |
| | | 2)  The utility is OTHER THAN a railroad company, enter the sum of all the direct assessment amounts for that company number. |

Please note that when preparing the manual data listings:

1.  All pages must include the Agency Description and Account Number.

2.  Headings, such as Agency Name, Account Number & Fiscal Year, must be typed on the upper left of the data sheet below the agency letterhead.

3.  All data on the listing must be reported in ascending parcel number order.

4.  Data must not exceed twenty-five (25) parcels per page.

5.  **Data must not exceed fifty (50) parcels for manual input.  If data is more than 50, diskette/CD must be used.**

**DATA TRANSMITTAL - MANUAL INPUT**

# City of Sun Valley
1020 East West Street
Sun Valley, CA  91020
(213) 786-8259

(1)

FROM:  Name & Address Of Consulting Agency (if applicable)

ATTN:  DIRECT ASSESSMENT PROCESSING UNIT

(2)

Agency Account Number:  102.01       (3)
Agency Description:       Sun Valley Light District

                                              (4)

Total Assessment Amount: $1,(5)00
Total Parcel Count:       10

                              (6)

Ordinance No.:            102102

Authorized by:       (7)

_____        _____
     John Smith, City Manager                     Date Signed

If there are any problems relating to the manual input data, please call:

        Bill Walker, City Treasurer   (8)
              (213) 786-8103

If there are any exceptions to the input, please call or fax:

           Contact Name   (9)
           Phone Number
            Fax Number
           E-mail Address

**See Part E below for instructions for Manual Input Data Transmittal**

D.    All input listings must be sent to:
      County of Los Angeles
      Auditor-Controller, Tax Division
      Direct Assessment Processing Unit
      500 W. Temple Street, Room 153
      Los Angeles, CA  90012

E.    A Data Transmittal containing the following information must be submitted on agency letterhead with each set of data:

( 1 )   Agency name or consulting agency and mailing address.

( 2 )   The agency account number.

( 3 )   Agency Description

( 4 )   The total assessment amount.

( 5 )   The total assessment count.

( 6 )   The identification number of the resolution or ordinance that provides authorization for the direct assessment.

( 7 )   The signature of the person authorizing the Auditor-Controller to place the direct assessments on the tax roll and the authorization date.

( 8 )   The name and phone number of the person who created the manual input listing.  This is the person who will be contacted if problems occur during processing.

( 9 )   The name, phone number, fax number and e-mail address of the contact person to receive output exceptions for submitted data.

## 3.0 SUBMISSION OF CORRECTIONS

**3.1   CORRECTIONS MADE PRIOR TO THE ORIGINAL INPUT DEADLINE**

**I      CORRECTIONS MADE VIA DISKETTE**

**Note:  All diskettes/CD's become property of Los Angeles County and will not be returned.**

A.   Corrections to bad data or diskettes:

Responsibilities of Auditor-Controller:

1.   Notify the agency contact person of problem(s) that occurred during the processing of the diskette.  The problem(s) may be related to one or both of the following:

   a.   The Auditor-Controller's inability to read diskette and/or data.

   b.   The agency's failure to follow diskette-processing requirements listed in Section 1.1.

2.   The Auditor-Controller will make every attempt to identify the exact nature of the problem.

Responsibilities of the Taxing Agency:

1.   Take the necessary actions to correct the problem(s) that were identified by the Auditor-Controller.

2.   Submit a new (corrected) diskette with a completed Data Transmittal as soon as possible upon notification of problem.

B.   Corrections to direct assessment data that has been posted to the tax roll:

During the correction process, the Auditor-Controller overlays the old amount with the new amount.  **Therefore, any correction submitted must show the direct assessment amount that is to be posted to the Secured Tax Roll.**  The correction should **never** show an increment that is to be added to or subtracted from the original direct assessment amount submitted.  Send the diskette(s)/CD's with corrected data to the Auditor-Controller as soon as possible to ensure prompt processing.  The Auditor-Controller **MUST** receive corrections on diskette/CD's no later than August 31st.

C.      Direct Assessment Exceptions

Responsibilities of the Auditor-Controller:

1.      Send a copy of the Direct Assessment Exception Report to the agency:

   a.      This report is a listing of rejected transactions and their corresponding error messages. A list of error messages can be found in **Section 4.1.C, page 27.**

   b.      The Auditor-Controller will make every attempt to identify the exact nature of the exception. **Under no circumstances will the Auditor-Controller attempt to correct the exception.**

Responsibilities of the Taxing Agency:

1.      Review the rejected data and the corresponding error messages. Make the changes necessary to correct the transaction, and then follow the procedures detailed in Section 1.1.

2.      Send the corrected diskette(s) (or manual input listing if fewer than 50 exceptions) with a completed Data Transmittal to the Auditor-Controller as soon as possible to ensure prompt processing. The Auditor-Controller **MUST** receive corrections on diskette by **August 31st.**

## II      CORRECTIONS MADE VIA MANUAL INPUT

A.      Corrections can only be submitted manually prior to August 31$^{st}$ via the Current Year Direct Assessment Correction Form (see Attachment II, below)

**CURRENT YEAR DIRECT ASSESSMENT CORRECTION FORM**

***Insert agency letterhead here***


**TO: COUNTY OF LOS ANGELES**
     **AUDITOR-CONTROLLER, TAX DIVISION**
     **DIRECT ASSESSMENT PROCESSING**
     **500 W. TEMPLE ST., ROOM 153**
     **LOS ANGELES. CA  90012**

# CURRENT YEAR DIRECT ASSESSMENT
# CORRECTION FORM

AGENCY NAME:

ACCOUNT No.:

AUTHORIZATION No.:
(FOR AUDITOR USE ONLY)

FISCAL YEAR: **2005**

| # | PARCEL NUMBER | YR & SEQ # | CD | ORIGINAL AMOUNT | CORRECTED AMOUNT | KEYPUNCH AMT. (FOR AUDITOR USE ONLY) |
|---|---|---|---|---|---|---|
| 1 | 000-000-000 | 2005-000 | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |

I hereby authorize the above Direct Assessment Roll Corrections.

PREPARED BY: (PRINT)                                      PHONE No.:

AUTHORIZED SIGNATURE:                                    DATE:

**See instructions below for Current/Prior Year Direct Assessment Correction Form**
**PRIOR YEAR DIRECT ASSESSMENT CORRECTION FORM**

*__Insert agency letterhead here__*

**TO: COUNTY OF LOS ANGELES**
  **AUDITOR-CONTROLLER, TAX DIVISION**
  **DIRECT ASSESSMENT PROCESSING**
  **500 W. TEMPLE ST., ROOM 153**
  **LOS ANGELES, CA 90012**

# PRIOR YEAR DIRECT ASSESSMENT
# CORRECTION FORM

AGENCY NAME: _____

ACCOUNT No.: _____          FISCAL YEAR: _____

AUTHORIZATION No.: _____
(FOR AUDITOR USE ONLY)

| # | PARCEL NUMBER | YR & SEQ # | CD | ORIGINAL AMOUNT | CORRECTED AMOUNT | KEYPUNCH AMT. (FOR AUDITOR USE ONLY) |
|---|---|---|---|---|---|---|
| 1 | | | | | | |
| 2 | | | | | | |
| 3 | | | | | | |
| 4 | | | | | | |
| 5 | | | | | | |
| 6 | | | | | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |
| 10 | | | | | | |
| 11 | | | | | | |
| 12 | | | | | | |
| 13 | | | | | | |
| 14 | | | | | | |
| 15 | | | | | | |

I hereby authorize the above Direct Assessment Roll Corrections.

PREPARED BY: (PRINT) _____          PHONE No.: _____

AUTHORIZED SIGNATURE: _____          DATE: _____

**See instructions below for Current/Prior Year Direct Assessment Correction Form**

1. AGENCY NAME:  The name of the taxing agency

2. ACCT NO: The assigned direct assessment account number.

3. AUTH NO: Should be left blank.  For Auditor use only.

4. RATE YR or FY: The 4 digits of the roll year (e.g. if the direct assessment is for the tax year 2004-2005, enter "2004").

5. PARCEL NO: The parcel number to be corrected or billed on the Secured Tax Roll.

6. YR & SEQ#: The Rate Year and "000" (e.g. if rate year is 2004-2005, enter "2004000").

7. CD:  The calculated check digit (see Section for 2.1 instructions on how to calculate a check digit).

8. ORIGINAL AMT: Prior amount posted.  If none, enter "O"

9. CORRECTED AMT: The new direct assessment amount to be posted to the Secured Tax Roll.  If deleting an assessment, enter "0."

10. PREPARED BY: Type or print the name of the person preparing the correction form.

11. TEL NO: The phone number of the person to be contacted if problems occur during processing.

12. AUTHORIZED SIGNATURE: The signature of person authorizing the change.

13. DATE:  The date the request was signed.

B.    Submit the correction documents with a completed Data Transmittal to:

County of Los Angeles
Auditor-Controller, Tax Division
Direct Assessment Processing Unit
500 W. Temple Street, Room 153
Los Angeles, CA  90012

**3.2    CORRECTIONS MADE AFTER THE ORIGINAL INPUT DEADLINE**

Direct assessments that were processed to the Secured Tax Roll system and resulted in an incorrect assessment for a parcel **MAY** be corrected after the original input deadline. ***ROLL CORRECTIONS FOR THE CURRENT YEAR THAT ARE RECEIVED AFTER AUGUST 31$^{ST}$ WILL BE SUBJECT TO A $13 SERVICE CHARGE FOR EACH ROLL CORRECTION PROCESSED.***

The Auditor-Controller will accept corrections for current and prior year assessments to decrease or delete an incorrect assessment.

The Auditor-Controller will make corrections only upon receipt of a completed and properly signed Direct Assessment Correction Form **(see Attachment II on page 22 for Current Year Direct Assessment Correction Form and Attachment III on page 23 for Prior Year Direct Assessment Correction Form).**

The Auditor-Controller will provide confirmation that the assessments on specific parcels have been removed from the tax roll if the agency requests. Add an additional column to the correction form with the heading "CONFIRMATION". Confirmations are provided for $2.31 per parcel plus postage in addition to a $9.60 administrative cost and a $5.00 fee for fax, or cost of envelope and postage, if any.

A. <u>Current Year Corrections</u>

Prepare the Current Year Direct Assessment Correction Form **(see Attachment II, Page 22)**. Current year corrections that are unpaid or partially paid will result in an adjusted tax bill. Adjusted tax bills are sent to the assessee of record. The Auditor-Controller does not issue refunds resulting from the cancellation and/or reduction of direct assessment charges. Any corrections to an assessment that would generate a refund will be returned to the agency with payment information provided by the Auditor-Controller to assist the agency in processing refunds accordingly.

B. <u>Prior Year Corrections</u>

Prepare the Prior Year Direct Assessment Correction Form **(see Attachment III, Page 23).** Prior year corrections that are unpaid will result in an adjusted delinquent tax bill. Adjusted tax bills will be sent to the assessee of record. The Auditor-Controller does not issue refunds resulting from the cancellation and/or reduction of direct assessment charges. Any corrections to an assessment that would generate a refund will be returned to the agency with payment information provided by the Auditor-Controller to assist the agency in processing refunds accordingly.

C. <u>Corrections Due to Foreclosure</u>

When submitting corrections due to foreclosure, the agency should follow the procedures in **Section 3.2 A and B,** above. Indicate "FOR FORECLOSURE" on the form to the left of the account number.

D. <u>Property Acquired by a Public Agency</u>

All direct assessments placed on property that is subsequently acquired by a public agency will be pro-rated from the date of acquisition and forward.

E. <u>Correction Processing Cut-Off Dates</u>

To ensure corrections are processed during the current fiscal year, Direct Assessment Correction Forms must be received no later than **May 1st**. Correction processing resumes in September of the following tax year.

## 4.0 DIRECT ASSESSMENT REPORT GENERATION

### 4.1   DIRECT ASSESSMENT EXCEPTION REPORT

A.   The Direct Assessment Exception Report is a control report provided to the taxing agency by the Auditor-Controller.  It lists the direct assessment transactions rejected during the Secured Tax Roll processing.  This exception report is to be used by the agency as a source document when making corrections.

A sample of the Exception Report is shown below:

PAGE 1

**①**

DIRECT ASSESSMENT EXCEPTION REPORT FOR ACCOUNT NUMBER - 00418
PREPARED DATE: 08/15/99

| ② ACCT NUM | ③ BATCH NUMBER | ④ PARCEL NUM | ⑤ C D | ⑥ YR | ⑦ SEQ | ⑧ LINE NUMBER | ⑨ AUTH # | ⑩ REAS ORIG | ⑪ DA AMOUNT | ⑫ HASH TOTAL | ⑬ ERROR CODES |
|---|---|---|---|---|---|---|---|---|---|---|---|
| ----- | ------ | ---------- | - | -- | --- | ----------- | ------ | ---- | ------------- | -------------- | ---------- |
| 00418 | I00418 | 3010037032 | 7 | 2000 | 000 | 08300735210 | 000153 | LC | 0000000102090 | 00000000102090 | A30 |
| | | 3022011002 | 3 | 2000 | 000 | 05500298815 | 000153 | LC | 000000014717D | 0000000007375H | L30  L80 |
| | | 3027021044 | 7 | 2000 | 000 | 08300742760 | 000153 | LC | 000000010209D | 0000000010209D | 240  L30  L80 |
| | | 3027021060 | 6 | 2000 | 000 | 05500308320 | 000153 | C | 0000000030781 | 00000000030781 | A50 |
| | | 3040004029 | 5 | 2000 | 000 | 05500308320 | 000153 | LC | 0000000102090 | 00000000102090 | 220 |
| | | 3040004030 | 2 | 2000 | 000 | 05500308320 | 000153 | LC | 0000000073750 | 00000000073750 | 240 |

TOTAL PARCEL COUNT = 6   **⑭**

------------------------

DESCRIPTION OF COMMON ERROR CODES   **⑮**

(1) A30 - INCORRECT CHECK DIGIT
(2) L20 - ACCOUNT NUMBER IS NOT NUMERIC
(3) L30 - DIRECT ASSESSMENT AMOUNT IS NOT NUMERIC
(4) L80 - DIRECT ASSESSMENT HASH AMOUNT IS NOT NUMERIC
(5) L82 - DIRECT ASSESSMENT AMOUNT DOES NOT EQUAL TO THE HASH AMOUNT
(6) 220 AND 240 - PARCEL DOES NOT EXIST ON THE SECURED TAX ROLL
(7) 320 - TRANSACTION IS ATTEMPTING TO POST A NEW DIRECT ASSESSMENT WITH ZERO DIRECT ASSESSMENT AMOUNT
*** FOR ALL OTHER ERROR CODES REFER TO THE APPENDIX OF THE DIRECT ASSESSMENT SUBMISSION PROCEDURES MANUAL ***

**See Description Below for Direct Assessment Exception Report**

B.    Description of the Direct Assessment Exception Report:

| No | Field Name | Description |
|---|---|---|
| 1 | Report Heading | The report heading consists of: (1) the page number; (2) the report name; (3) the agency account number; and (4) the report preparation date. |
| 2 | Account Number | The assigned account number to which your taxing agency's direct assessments were posted. |
| 3 | Batch Number | The batch number assigned to your agency's direct assessment transactions. |
| 4 | Parcel Number | The Assessor's identification number consisting of the mapbook, page and parcel number of the property against which the direct assessment was levied. |
| 5 | Check Digit | A calculated number used internally by the Auditor-Controller. |
| 6 | Year | The year, on the Secured Tax Roll to which the direct assessments were posted. |
| 7 | Sequence Number | The number that identifies what segment of a parcel is to be processed. |
| 8 | Recycle Line Number | The number used to locate an error transaction during the correction process used internally by the Auditor-Controller. |
| 9 | Authorization No. | The number assigned by the Auditor-Controller that authorizes the Auditor-Controller to act on the behalf of the taxing agency. |
| 1 | Reason & Origin | The keys assigned and used internally by the Auditor-Controller to process direct assessments. |
| 11 | DA Amount | The direct assessment levy amount charge. |
| 12 | Hash Amount | The number used to verify the direct assessment totals. |
| 13 | Error Codes | The code that indicates the reason a transaction is rejected. |
| 14 | Total Parcel Count | The total number of direct assessment transactions rejected during the Secured Tax Roll processing. |
| 15 | Description of Common Error Codes | A key explaining the most common error codes. |

C.    STR ERROR CODES FOR DIRECT ASSESSMENT TRANSACTIONS:

| A10 | Parcel number is not numeric or is equal to zeros |
|---|---|
| A20 | Sequence number is not numeric |
| A22 | Year is not a valid roll year |
| A30 | Check digit is not valid |
| A40 | Authorization number must not equal blanks |
| A50 | Reason key is not equal to "L" |
| A60 | Origin key is not equal to "C" |
| A70 | Transaction code is not equal to "580" |
| L20 | Account number is not numeric |
| L30 | Direct Assessment amount must be numeric |
| L80 | Direct Assessment amount does not equal to the hash amount |
| 220* | Parcel is not active on the database |
| 240* | Parcel for particular year and sequence is not active on the database |
| 320 | Transaction is attempting to post a new direct assessment with amount equal to zero |
| 430 | Transaction is attempting to post a new direct assessment with an invalid direct assessment account number |
| 460 | Transaction is attempting to update a roll year greater than the current roll year |

*NOTE:    These errors often occur because agencies submit direct assessments on non-billable parcels. A primary example of a non-billable parcel would be Common Area Land. Common Area generally occurs within condominium projects and planned neighborhood projects. The assessed value on Common Area parcels are deliberately set low ($9) so that a tax bill will not be issued. To prevent these errors from occurring, it is suggested that each agency identify and omit assessments for non-billable parcels. It is recommended that the charges be allocated to parcels adjoining the Common Area parcels.

**4.2 AGENCY LIEN LIST (LS09)**

The Agency Lien List or LS09 is a report provided to taxing agencies by the Auditor-Controller. It recaps in detail all the valid direct assessments levied on behalf of the agency prior to Tax Extension. The report is generated annually and is usually distributed by mid-November. The Agency Lien List should be carefully reviewed by the agency to ensure the data it contains is accurate.

A sample of the Agency Lien List is shown below:

---

AUDITOR LS09 FY 1999-2000 AGENCY DIRECT ASSESSMENT LIST PREPARED DATE: 07/04/1999 PAGE 1020

SUN VALLEY LIGHT DISTRICT   ACCOUNT NUMBER 102.01      AGENCY PAGE 1

| PARCEL NUM | DA AMOUNT |
|------------|-----------|
| 4180028001 | 102.00 |
| 4180028002 | 102.00 |
| 4180028003 | 102.00 |
| 4180028004 | 102.00 |
| 4180028005 | 102.00 |
| 4180028006 | 102.00 |
| 4180028007 | 102.00 |
| 4180028008 | 102.00 |
| 4180028009 | 102.00 |
| 4180028010 | 102.00 |

DIRECT ASSESSMENT GRAND TOTAL FOR ROLL YEAR 1999
- - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - - -
DIRECT ASSESSMENT AMOUNTS TOTAL  =       1,020.00
            TOTAL PARCEL COUNT   =            10

---

## 5.0 DIRECT ASSESSMENTS ON PARCELS UNDERGOING PARCEL CHANGE

The Los Angeles County Assessor has developed an automated methodology for managing direct assessments for properties undergoing a "Parcel Change." "Parcel Change" is the term that describes the process which takes place when a change in the legal description of a parcel results in altering the number of parcels described. One parcel may be split into many parcels or many parcels may be combined into one.

The following are processing options for taxing agencies when direct assessments have been levied on a parcel undergoing a "Parcel Change." **Indicate on the Agency Information Sheet (see Attachment I, page 37) the option you select for each direct assessment account.**

### 5.1     PARCEL CHANGE - Current Year Processing

A. Processing Options - If the Parcel Change occurs for a current Roll Year during the current Roll Year there are two options available:

OPTION 1     Allocate the existing direct assessment amounts to new billable parcel(s).

This option will systematically divide the amount of the direct assessment levied on the old parcel (parcel undergoing change) equally to the new billable parcels being created and placing the equally divided direct assessment amount on the new parcel(s).

OPTION 2     Drop the assessments from the roll.

When the new parcel(s) replace the old parcel the direct assessment will be deleted. It will be the sole responsibility of the taxing agency to directly bill the party liable for any direct assessments dropped from the roll.

The Auditor-Controller may refund paid direct assessments for properties undergoing Parcel Change for the current Roll Year during the current Roll Year (e.g. Parcel Change in the 2004-2005 fiscal year affects the tax bill for fiscal year 2004-2005).

**Note:  Beginning in fiscal year 2005-06, we will be processing increases after extension of tax roll <u>by request</u> to direct assessments on parcels that have undergone a parcel change.  All such requests will be subject to the $13.00 service charge per assessment per parcel and year/sequence being adjusted.  New parcels must be billed on the Secured Tax Roll before taxing agencies submit requests. Taxing agencies may submit Current Year Correction Forms increasing and decreasing amounts for direct assessments that were divided equally on the new parcels or adding Direct Assessment amounts that were dropped under Option 2 or due to a multiple parcel change.**

**Under both Option 1 and Option 2, Direct Assessments for parcels undergoing a parcel change will be dropped from the tax roll under the following conditions:**

−   After pro-ration, any unpaid portion of Direct Assessments levied on parcels undergoing a parcel change due to an acquisition of the property by a public entity.

−   Direct Assessments for parcels undergoing a multiple parcel change. Multiple parcel change is defined as a parcel being divided into more than 4 parcels.

B.  Agency Reports

The following reports identify direct assessments on parcels that have undergone a "Parcel Change."

1.  Report of Direct Assessment Activity - Hard Copy **(see Page 34, FIG. 5.1.B.1)**

    This non-accumulated report is available subsequent to each parcel change update.  The parcel change system updates approximately once per week from September to June.

    a.  If Option 1 has been selected by the agency, reports will indicate by direct assessment account number the old and new parcel numbers, the direct assessment amount on the old parcel at the time of parcel change, and the amount allocated to the new parcels.

    b.  If Option 2 has been selected by the agency, reports will indicate by agency account number the old parcel number, the direct assessment amount on the old parcel at the time of parcel change, and the amount dropped from the roll.

2.  Agency Summary Report - Hard Copy **(See Page 35, FIG. 5.1.B.2)**

    This non-accumulated report is available subsequent to each parcel change update.  The parcel change system updates approximately once per week from September to June.

    a.  If Option 1 has been selected by the agency, the reports will provide the total direct assessment amount on the old parcels at the time of parcel change, and the total amount allocated to the new parcels for each parcel change update.

    b.  If Option 2 has been selected by agency, reports will indicate total

direct assessment amount on old parcel at time of parcel change, and amount dropped from the roll for each parcel change update.

## 5.2    PARCEL CHANGE - Prior Year Processing

A. Processing

If the Parcel Change occurs for a prior Roll Year (e.g. Parcel Change for 2001000 Roll Year made during 2004 Fiscal Year), the direct assessments will be handled as follows:

1. If the direct assessment was fully paid on the old parcel when the Parcel Change occurred, regardless of whether the parcel was current or delinquent, the full amount of the direct assessments will remain on the old parcel and will not be dropped from the Tax Roll.

2. If any portion of the direct assessment remained unpaid when the parcel change occurred, the unpaid amount of the direct assessment will be dropped from the Tax Roll.  Collection will be the responsibility of the taxing agency.

B. Agency Report

1. Report of Delinquent Parcel Activity - Hard Copy **(see Page 36, FIG. 5.2.B)**

This report is available by direct assessment account number and includes a list of the old parcels in which taxes were not paid timely and were subject to being dropped from the Tax Roll.  In addition, the report provides a list of the old parcels.

**Note:  Agency Report(s)** (Report of Direct Assessment Activity - Hard Copy (see Page 34, FIG. 5.1.B.1), Agency Summary Report - Hard Copy (See Page 35, FIG. 5.1.B.2) and Report of Delinquent Parcel Activity - Hard Copy (see Page 36, FIG. 5.2.B)) **are only provided upon request**.  All requests for hard copy reports must be sent to:

County of Los Angeles
Auditor-Controller, Tax Division
Direct Assessment Processing Unit
500 W. Temple Street, Room 153
Los Angeles, CA  90012

## FIG 5.1.B.1 - Report of Direct Assessment Activity - Hard Copy

**ASEPO815   DATE 05/16/00**

REPORT OF DIRECT ASSESSMENT ACTIVITY FOR AGENCY: LA CO FIRE DEPT ACCT NO: 007.44

THIS SECTION OF THE REPORT LISTS PARCELS UNDERGOING A PARCEL CHANGE FOR WHICH DIRECT ASSESSMENTS HAVE BEEN REAPPLIED TO THE NEW PARCELS) (OPTION 1) OR DROPPED FROM THE TAX ROLL (OPTION 2).

AN "*" TO THE LEFT OF A NEW PARCEL INDICATES THAT A MULTIPLE PARCEL CHANGE OCCURRED. DIRECT ASSESSMENTS CANNOT BE REAPPLIED TO THE NEW PARCELS.  THESE DIRECT ASSESSMENTS HAVE BEEN DROPPED FROM THE TAX ROLL.

FOR FISCAL YEAR 1999-00

| LEGEND | PARCEL | | YR | SEQ | D.A. AMT | LEGEND | PARCEL | | YR | SEQ | D.A. AMT |
|--------|--------|---|----|-----|----------|--------|--------|---|----|-----|----------|
| OLD | 5868-019-025 | 1 | 99 | 000 | 10.66 | NEW | * 5868-019-027 | 9 | 99 | 000 | .00 |
| NEW | * 5868-019-028 | 8 | 99 | | .00 | | - | | | | |
| PACKAGE TOTAL D.A. AMT: OLD PCL | | 1 | | | 10.66 | NEW PCL | 2 | | | .00 | |
| | | | | | | | | | | | |
| OLD | 8719-004-008 | 9 | 99 | 000 | 51.64 | NEW | 8719-004-914 | 2 | 99 | 000 | .00 |
| PACKAGE TOTAL D.A. AMT: OLD PCL | | 1 | | | 51.64 | NEW PCL | 1 | | | .00 | |
| | | | | | | | | | | | |
| OLD | 8719-004-009 | 8 | 99 | 000 | 51.64 | NEW | 8719-004-915 | 1 | 99 | 000 | .00 |
| PACKAGE TOTAL D.A. AMT: OLD PCL | | 1 | | | 51.64 | NEW PCL | 1 | | | .00 | |
| | | | | | | | | | | | |
| OLD | 8719-004-010 | 5 | 99 | 000 | 51.64 | NEW | 8719-004-916 | 0 | 99 | 000 | .00 |
| PACKAGE TOTAL D.A. AMT: OLD PCL | | 1 | | | 51.64 | NEW PCL | 1 | | | .00 | |

| AGENCY TOTAL D.A. AMT: OLD | | 165.58 | NEW | | .00 |
|-----|-----|-----|-----|-----|-----|

**FIG 5.1.B.2 - Agency Summary Report - Hard Copy**

ASEP0850     DATE 05/16/00        RUN NO:     89

AGENCY SUMMARY REPORT OF DIRECT ASSESSMENT ACTIVITY

FOR FISCAL YEAR 1999-00

| AGENCY NAME | ACCT. NO | OLD PARCEL D.A. TOTAL | NEW PARCEL D.A. TOTAL |
|---|---|---|---|
| LA COUNTY HAZARD ABATEMENT | 001.96 | 580.84 | .00 |
| COUNTY LIBRARY ASSESSMENT | 003.11 | 22.86 | .00 |
| L A CO FIRE DEPT | 007.44 | 165.58 | .00 |
| FLOOD CONTROL | 030.71 | 306.67 | .00 |
| LA CO PARK DIST | 036.92 | 27.41 | .00 |
| L A C0. WEST MOSQUITO AB | 061.11 | 4.82 | .00 |
| SAN GABRIEL VY MOSQ ABMT | 061.32 | 21.39 | .00 |
| SOUTHEAST MOSQUITO ABATE | 061.81 | 4.11 | .00 |
| LA CITY LANDSCAP&LIGHT D | 188.50 | 18.40 | .00 |
| LOS ANGELES CITY STREET | 188.51 | 35.02 | .00 |
| STORMWATER POLLUTION ABM | 188.69 | 11.48 | .00 |
| CITY 911 FUND | 188.71 | 2.87 | .00 |
| MWD WATER STANDBY CHARGE | 330.11 | 36.63 | .00 |
| MWD WATER STANDBY CHARGE | 335.06 | 10.28 | .00 |
| WEST BASIN MWD STANDBY C | 375.81 | 120.00 | .00 |
| | | | |
| GRAND TOTAL | | 1,368.36 | .00 |

**FIG 5.2.B - Report of Delinquent Parcel Activity for Agency - Hard Copy**

ASEP0810 DATE 02/27/02                                                                                                          PAGE 1

REPORT OF DELINQUENT PARCEL ACTIVITY FOR AGENCY: LA CITY LANDSCAP&LIGHT DIST 96-1 ACCT N0: 188.50

THIS REPORT LISTS PARCELS UNDERGOING A PARCEL CHANGE WHICH WERE NOT PAID TIMELY (IN THE TAX YEAR ENROLLED) AND WERE SUBSEQUENTLY PLACED ON THE DELINQUENT TAX ROLL.  IF ANY PORTION OF THE TAXES REMAINED UNPAID WHEN THE PARCEL CHANGE OCCURRED, THE FULL AMOUNT OF THE DIRECT ASSESSMENT, BOTH PAID AND UNPAID, HAVE BEEN DROPPED FROM THE TAX ROLL.  COLLECTION OF THE DIRECT ASSESSMENT IS THE RESPONSIBILITY OF THE TAXING AGENCY.

FOR FISCAL YEAR 2002-2003

| OLD PARCEL (S) | YEAR (S) ON REDEMPTION | NEW PARCEL (S) |
| --- | --- | --- |
| 2350-012-032 | 99  000 | 2350-012-919 |
|  | 98  000 |  |
|  | 00  000 |  |

PACKAGE TOTAL:        OLD PARCELS    1        NEW PARCELS    1

**ATTACHMENT I**
**(NOTE:  Please copy on agency letterhead)**

County of Los Angeles
Auditor-Controller, Tax Division
500 W. Temple Street, Room 153
Los Angeles, CA  90012
ATTN:  Direct Assessment Processing Unit

**AGENCY INFORMATION SHEET**

_____
(Print Account Number and 16 Character Description)

Please be advised that for fiscal year 2005-2006  (Place initials next to the correct response(s)):

_____1.    We will **not** submit Direct Assessment Input for the above referenced account. (STOP here if initialed, and go to the last line and provide authorized signature).

_____ 2.    We will submit Direct Assessment Input for the above referenced direct assessment account on or before August 1st for manual input and August 10th for automated input.

3.    **DIRECT ASSESSMENT SUBMISSION REQUIREMENTS**

A.    **Agreement for Billing Direct Assessments**

☐  Signed agreement attached.

B.    **Written Authority to Levy Assessments** (i.e. resolution, ordinance, certified election results)

☐  Written authority attached.

_____ 4.    We have received, read and understood the 2005 Direct Assessment Submission Procedure Manual; and

_____ 5.    We have chosen Option 1 ☐ or Option 2 ☐ for the Direct Assessment Processing Undergoing Parcel Changes (See Page 31 of manual).

The Auditor-Controller will forward all direct assessment correspondence to the attention of the Department Head/Manager: (please print)
Department Head/Manager: _____

The following are the Agency contacts for taxpayer inquiries and processing questions regarding direct assessment charges for the above reference account number:  (please print)

Agency Taxpayer Contact: _____ Phone Number _____
Agency Processing Contact: _____ Phone Number _____
Name and Address of Agent_____ Phone Number_____

_____
Director of Finance/Manager Signature: _____ Date _____

## ATTACHMENT II

## AGREEMENT FOR BILLING OF DIRECT ASSESSMENTS

This agreement is made and entered into between *Los Angeles County Auditor-Controller and --\*\*\*--* to provide the service of placement of direct assessments on the Secured Tax Roll and distribution of collections to --\*\*\*--.

I.      **PROPERTY TAX SERVICES**

Los Angeles County will place direct assessments on the Secured Tax Roll and distribute collections to --\*\*\*-- at the same time and in the same manner as Los Angeles County property taxes are collected and distributed.  --\*\*\*-- will adhere to the policies and procedures established by the Los Angeles County Auditor-Controller as outlined in the Direct Assessment Submission Procedure Manual.

**Fee for Billing Services**

For billing of direct assessments, the Los Angeles County Auditor-Controller shall collect the following charges:

Diskette/CD Input      -       $0.20 per assessment per parcel

Manual Input          -       $1.40 per assessment per parcel

For correction of direct assessments requested by --\*\*\*-- after extension of the tax roll, the Los Angeles County Auditor-Controller will collect $13.00 per correction.

The Los Angeles County Auditor-Controller will charge an additional fee for extended services provided to --\*\*\*-- that are outlined in the Auditor-Controller Direct Assessment Submission Procedure Manual.

II.     **COLLECTION OF AUDITOR-CONTROLLER FEES**

Direct Assessment billing charges are collected once a year, on the January 10th advance distribution.  Any additional charges are deducted on the next available distribution of monies.

Agreement for Billing of Direct Assessments
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III.     ACCOUNTING SERVICES

The Los Angeles County Auditor-Controller has available a report of direct assessments levied for the tax year by parcel and will be provided to --***--. Accounting Services beyond this will be considered extended services and will be subject to additional charges and fees.

IV.     MODIFICATION OF COLLECTION FEES AND CHARGES

The Los Angeles County Auditor-Controller reserves the right to increase or decrease any charges herein provided, in proportion to any changes in costs incurred by the Auditor-Controller in providing the services described herein, provided that written notice of any increase or decrease in charges is given to --***--.

V.      AUTHORITY FOR LEVY AND COMPLIANCE WITH LAW

The authority for such levy, (i.e. resolution, ordinance or election), shall accompany requests for the levy of direct assessments.  --***-- warrants that the taxes, fees, or assessments imposed by --***-- and collected pursuant to this Agreement comply with all requirements of state law, including but not limited to Articles XIIIC and XIIID of the California Constitution (Proposition 218).

--***-- hereby releases and forever discharges Los Angeles County and its officers, agents and employees from any and all claims, demands, liabilities, costs and expenses, damages, causes of action, and judgments, in any manner arising out of --***--'s responsibility under this agreement or other action taken by --***-- in establishing a special tax, fee, or assessment and implementing collection of special taxes, fees, or assessments as contemplated in this agreement.

--***-- agrees to and shall defend, indemnify and save harmless Los Angeles County and its officers, agents and employees ("indemnified parties") from any and all claims, demands, liabilities, costs and expenses, damages, causes of action and judgment, in any manner arising out of any of --***-- 's responsibility under this agreement, or other action taken by --***-- in establishing a special tax, fee, or assessment and implementing collection of special taxes, fees, or assessments as contemplated in this agreement.

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**V. AUTHORITY FOR LEVY AND COMPLIANCE WITH LAW (cont.)**

If any judgment is entered against any indemnified party as a result of action taken to implement this Agreement, --***-- agrees that Los Angeles County may offset the amount of any judgment paid by Los Angeles County or by any indemnified party from any monies collected by Los Angeles County on --***-- behalf, including property taxes, special taxes, fees, or assessments. Los Angeles County may, but is not required to, notify --***-- of its intent to implement any offset authorized by this paragraph.

**VI. TERMS OF AGREEMENT**

All existing agreements between Los Angeles County Auditor-Controller and --***-- pertaining to the collection of direct assessments shall be terminated upon the execution of this agreement. This agreement shall continue from year to year and shall be subject to cancellation by either party by giving a thirty-day written notice to the other party of cancellation.

LOS ANGELES COUNTY
AUDITOR-CONTROLLER

By: _____  By: _____
          Auditor-Controller's Office                          Taxing Agency


          _____                _____
                    Print Name                                    Print Name & Title
Date: _____  Date: _____